

BODMAN LLP  
Ralph E. McDowell (P39235) (Admitted Pro Hac Vice)  
[rmcdowell@bodmanllp.com](mailto:rmcdowell@bodmanllp.com)  
6th Floor at Ford Field  
1901 St. Antoine Street  
Detroit, Michigan 48226  
(313) 393-7592

Attorneys for Lear Corporation

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

---

In re

Chapter 11

DELPHI CORPORATION, et al

Case No. 05-44481 (RDD)

Debtors.

---

(Jointly Administered)

**RESPONSE OF LEAR CORPORATION (ON BEHALF OF ITSELF AND ITS  
AFFILIATES AND SUBSIDIARIES) TO DEBTORS' SECOND OMNIBUS OBJECTION  
(PROCEDURAL) UNDER 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO  
CERTAIN (I) EQUITY CLAIMS, (II) CLAIMS DUPLICATIVE OF CONSOLIDATED  
TRUSTEE OR AGENT CLAIMS, AND (III) DUPLICATE AND AMENDED CLAIMS**

Lear Corporation (on behalf of itself and the Lear Entities listed below<sup>1</sup>) (collectively, “Lear”), states the following in support of its response to Debtors’ Second Omnibus Claims Objection (Procedural) under 11 U.S.C. § 502(b) and Fed R. Bankr. 3007 to Certain (I) Equity Claims, (II) Claims Duplicative of Consolidated Trustee or Agent Claims, and (III) Duplicate and Amended Claims (“Second Omnibus Objection”):

---

<sup>1</sup> Lear Corporation, Lear Operations Corporation, Lear Electrical Systems de Mexico, S de RL de CV/Lear Corporation EEDS and Interiors, Lear Corporation Silao, Lear Corporation Mexico, SA de CV, Lear Corporation Mendon, Lear Corporation Electrical & Electronics, Lear Corp EEDS and Interiors, Lear Canada (Partnership), Lear Automotive EEDS Spain SL, Integrated Manufacturing and Assembly, LLC, Industrias Lear de Argentina Srl.

1. On October 8, 2005 (“Petition Date”), Delphi and various affiliates and/or subsidiaries (collectively “Debtors”) filed a petition for relief under chapter 11 of the United States Bankruptcy Code.

2. Lear purchases component parts from Debtors under certain purchase orders (“Lear Purchase Orders”). Debtors also purchase various component parts from Lear under certain purchase orders (“Delphi Purchase Orders”).

3. On July 28, 2006, Lear filed its secured proof of claim against Delphi Automotive Systems, LLC (“Automotive Systems”) in the amount of \$1,750,068.82 [Claim No. 14015] (“Automotive Systems Claim”). On July 28, 2006, Lear also filed its secured proof of claim against Delphi Mechatronic Systems, Inc. (“Mechatronic”) in the amount of \$1,750,068.82 [Claim No. 14017] (“Mechatronic Claim”). Additionally, on July 28, 2006, Lear filed its secured proof of claim against Delphi Corporation in the amount of \$1,750,068.82 [Claim No. 14016]. The Automotive Systems Claim, Mechatronic Claim and Delphi Corporation Claim all state expressly that Lear only sought one recovery.

4. In the Second Omnibus Objection, Debtors seek to expunge and disallow the Mechatronic Claim and Delphi Corporation Claim because they are duplicative.

5. The Mechatronic Claim should survive because Lear believes that there are amounts owing to it from Mechatronic that are exclusive of amounts owing to Lear from Automotive Systems. Debtors and Lear have been working to reconcile those amounts so that the Mechatronic Claim can be amended to reflect the proper amount owing from Mechatronic. Similarly, the Automotive Systems claim may need to be amended upon reconciliation.

6. Any reply to this Response should be addressed to the following:

Ralph E. McDowell  
Bodman LLP  
6th Floor at Ford Field  
1901 St. Antoine Street  
Detroit, Michigan 48226  
(313) 393-7592  
(313) 393-7579 (fax)  
rmcdowell@bodmanllp.com

7. The contact information for persons who possess the authority to reconcile, settle or otherwise resolve the Second Omnibus Objection to the claim on behalf of Lear is:

Ralph E. McDowell  
Bodman LLP  
6th Floor at Ford Field  
1901 St. Antoine Street  
Detroit, Michigan 48226  
(313) 393-7592  
(313) 393-7579 (fax)  
rmcdowell@bodmanllp.com

8. Lear reserves all of its rights and remedies under the Lear Purchase Orders, and nothing in this Response constitutes or should be construed to waive those or any other rights.

### **RELIEF REQUESTED**

THEREFORE, Lear respectfully requests that the Court deny the relief requested under the Second Omnibus Objection as to the Delphi Corporation Claim and Mechatronic Claim.

Dated: November 21, 2006

BODMAN LLP

By:           /s/          Ralph E. McDowell            
Ralph E. McDowell (P39235)  
(Admitted Pro Hac Vice)  
Attorneys for Lear Corporation  
6th Floor at Ford Field  
1901 St. Antoine Street  
Detroit, Michigan 48226  
(313) 393-7592  
[rmcdowell@bodmanllp.com](mailto:rmcdowell@bodmanllp.com)